

COUNTY OF YORK, VIRGINIA
Discretely Presented Component Unit - School Board
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Year Ended June 30, 2001

	<u>School Operating</u>			<u>School Food Service</u>		
	<u>Revised budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>	<u>Revised budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
Revenues:						
Intergovernmental revenues:						
From the Commonwealth of Virginia	\$ 38,396,432	\$ 37,512,014	\$ (884,418)	\$ 50,000	\$ 49,559	\$ (441)
From the Federal government	8,791,355	8,838,647	47,292	720,000	734,918	14,918
Revenues from use of money and property	271,247	460,665	189,418	16,000	42,895	26,895
Charges for services	686,255	558,877	(127,378)	1,868,736	1,694,299	(174,437)
Miscellaneous	100,000	122,743	22,743	-	-	-
Total revenues	<u>48,245,289</u>	<u>47,492,946</u>	<u>(752,343)</u>	<u>2,654,736</u>	<u>2,521,671</u>	<u>(133,065)</u>
Expenditures:						
Current - education	75,813,390	71,772,267	4,041,123	2,654,736	2,513,444	141,292
Capital projects	-	-	-	-	-	-
Debt service:						
Principal retirement	97,000	97,000	-	-	-	-
Interest and fiscal charges	34,128	34,128	-	-	-	-
Total expenditures	<u>75,944,518</u>	<u>71,903,395</u>	<u>4,041,123</u>	<u>2,654,736</u>	<u>2,513,444</u>	<u>141,292</u>
Other financing sources (uses):						
Transfers in from primary government	26,883,868	26,883,868	-	-	-	-
Transfers out to primary government	(1,496,298)	(2,049,741)	(553,443)	-	-	-
Net other financing sources	<u>25,387,570</u>	<u>24,834,127</u>	<u>(553,443)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures	(2,311,659)	423,678	2,735,337	-	8,227	8,227
Fund balances, beginning of year	<u>3,115,245</u>	<u>3,115,245</u>	<u>-</u>	<u>677,620</u>	<u>677,620</u>	<u>-</u>
Fund balances, end of year	<u>\$ 803,586</u>	<u>\$ 3,538,923</u>	<u>\$ 2,735,337</u>	<u>\$ 677,620</u>	<u>\$ 685,847</u>	<u>\$ 8,227</u>

	School Construction			Totals		
	<u>Revised budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>	<u>Revised budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
Revenues:						
Intergovernmental revenues:						
From the Commonwealth of Virginia	\$ 1,501,000	\$ 1,500,250	\$ (750)	\$ 39,947,432	\$ 39,061,823	\$ (885,609)
From the Federal government	-	-	-	9,511,355	9,573,565	62,210
Revenues from use of money and property	-	387,633	387,633	287,247	891,193	603,946
Charges for services	-	-	-	2,554,991	2,253,176	(301,815)
Miscellaneous	-	250	250	100,000	122,993	22,993
Total revenues	<u>1,501,000</u>	<u>1,888,133</u>	<u>387,133</u>	<u>52,401,025</u>	<u>51,902,750</u>	<u>(498,275)</u>
Expenditures:						
Current - education	-	-	-	78,468,126	74,285,711	4,182,415
Capital projects	8,785,668	6,222,336	2,563,332	8,785,668	6,222,336	2,563,332
Debt service:						
Principal retirement	-	-	-	97,000	97,000	-
Interest and fiscal charges	-	-	-	34,128	34,128	-
Total expenditures	<u>8,785,668</u>	<u>6,222,336</u>	<u>2,563,332</u>	<u>87,384,922</u>	<u>80,639,175</u>	<u>6,745,747</u>
Other financing sources (uses):						
Transfers in from primary government	2,891,661	2,891,661	-	29,775,529	29,775,529	-
Transfers out to primary government	-	-	-	(1,496,298)	(2,049,741)	(553,443)
Net other financing sources	<u>2,891,661</u>	<u>2,891,661</u>	<u>-</u>	<u>28,279,231</u>	<u>27,725,788</u>	<u>(553,443)</u>
Revenues and other financing sources over (under) expenditures	(4,393,007)	(1,442,542)	2,950,465	(6,704,666)	(1,010,637)	5,694,029
Fund balances, beginning of year	<u>5,239,062</u>	<u>5,239,062</u>	-	<u>9,031,927</u>	<u>9,031,927</u>	-
Fund balances, end of year	<u>\$ 846,055</u>	<u>\$ 3,796,520</u>	<u>\$ 2,950,465</u>	<u>\$ 2,327,261</u>	<u>\$ 8,021,290</u>	<u>\$ 5,694,029</u>